

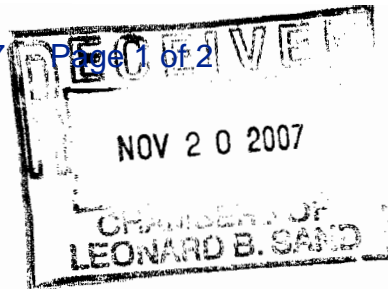
MEMO ENDORSED

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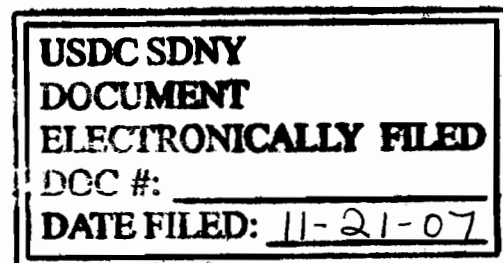
Sharon M. Edwards
 Aaron A. Mitchell



Donald P. Henry
 Of Counsel

November 9, 2007

The Honorable Leonard B. Sand
 Justice
 US District Court
 Southern District of New York
 Manhattan Division
 40 Foley Square
 New York, NY 10007



Re: Michael Kuo Corporation vs. Ultimate Fitness of Manhattan, Inc. d/b/a
 Powerhouse Gym & Fitness Center and Fifty East Forty Second Company, LLC
 Case No. 07 Civ.-8632

Dear Judge Sand:

The above-referenced matter is before this Court as an appeal from a judgment of the U.S. Bankruptcy Court dated August 24, 2007. I represent the plaintiff, Michael Kuo Corporation, which brought the appeal. Our time to file the appellant's brief was extended (with the consent of all opposing counsel) in an agreement "So ordered" by the Court on October 16.

Our time, as so extended, expired yesterday, November 8, 2007. In preparing our brief, however, we realized that the issues were impacted by a subsequent judgment of the Bankruptcy Court entered on October 31. We have served a Notice of Appeal from that order. Presumably, that appeal will also be assigned to Your Honor.

Because both appeals involve substantial common questions of law, we believe it would be much more efficient for the parties and the Court for us to combine our arguments on both appeals in one consolidated brief. We therefore request that our time to file the appellant's brief herein be extended to allow such consolidation.

We have just served the Notice of Appeal from the October 31 judgment. With the normal 15-day period for serving a brief, our brief in that second appeal will be due immediately after Thanksgiving. To avoid the inconvenience of the holiday, we would like to submit our consolidated brief at the end of that week, on Friday, November 30, 2007. We therefore request an additional extension of our time herein to November 30.

MEMO ENDORSED

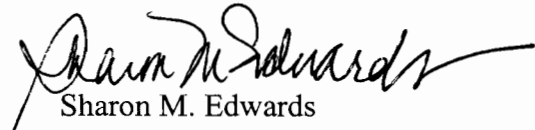
Plaintiff plans to stay enforcement of both judgments by posting bonds, which we are in the process of obtaining. Counsel for the Debtor, Ultimate Fitness, has agreed to this extension, contingent on the bonds being filed by the end of next week (November 16). We have agreed that if both bonds are not filed by that date, then the appellant's brief for the appeal of the first judgment will be due on November 16, 2007 and appellant's brief for the second appeal will be due on November 26, 2007.

Counsel for the only other party, 50 East Forty Second Company LLC, has agreed to the requested extension of our time to November 30.

Because the time for opposition briefs would get into the holiday season, we have agreed to the request of counsel for the Debtor that the time for service of consolidated opposition briefs be extended to January 16, 2008.

In sum, with the consent of all counsel, we request that the briefing schedule proposed herein (November 30, 2007 and January 16, 2008), subject to the conditions set forth herein, be approved by the Court.

Respectfully yours,


Sharon M. Edwards

NBC/pb

cc: Michael Simon, Esq.
James Schwartzman, Esq.

*Extensions approved
as requested.
So ordered
JSand
11/21/07 JSP*

MEMO ENDORSED